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April 27, 2015

Brian Jones
Reports Analysis Division
Federal Election Commission
999 E Street, NW
Washington, DC 20463

Identification Number:C00135368

Re: Amended 30 Day Post-General Report (10/16/2014 - 11/24/2014), Received 3/18/2015

Dear Mr. Jones:

This letter is in response to the inquiry sent on March 23, 2015, requesting additional information on the following items:

1.Schedule B of your report discloses a total of \$29,343.35 in payments to your connected organization for "In-Kind: Airfare (Staff)," "In-Kind: List Rental," "In-Kind: Phone & Office Rental," "In-Kind: Phone and Office Rental," and "In-Kind: Travel (Staff)."

2.Schedule B supporting Line 23 discloses one or more contributions to a candidate(s) for the 2014 General election; however, the funds were disbursed after the election date(s) (see attached).

In regard to inquiry #1, the Sierra Club Political Committee (SCPC) reports advance payments to the Sierra Club, as positive entries on line 21(b). The three most recent advance payments from the SCPC to Sierra Club are listed below:

(1)Date of Disbursement: 10/28/2014
Purpose of Disbursement: Advance for Programmatic Services
Amount: \$11,000
Reporting Data: Line 21(b), Post-General Report

(2)Date of Disbursement: 10/8/2014
Purpose of Disbursement: Advance for Programmatic Services
Amount: \$26,000
Reporting Data: Line 21(b), Pre-General Report

(3)Date of Disbursement: 9/26/2014
Purpose of Disbursement: Advance for Programmatic Services
Amount: \$16,000
Reporting Data: Line 21(b), October Monthly Report

It is our practice to maintain advance payments from SCPC to Sierra Club at a level adequate to cover the fair market value of any corporate goods and services used by SCPC. In-kind contributions, including staff time and list rentals, are reported as itemized drawdowns on the advances. We have reported these drawdowns as a positive entry on line 23 and offset that entry with a negative entry on line 21(b) in a manner similar to the examples that are shown in the FEC's Campaign Finance Guide for Corporations and Labor Unions, pages 92-93. In the future, based on our conversation regarding this reporting approach, we will show advance payments from SCPC to Sierra Club on line 21(b) as we have in the past. Itemized drawdowns, however, will be reported on line 23 (or 24) as memo entries, specifically referencing the date of the advance from which payment was drawn down.

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In regard to inquiry #2, the disbursements almost exclusively represented reportable in-kind contributions of staff salary and staff travel-related costs incurred during the Post-General Reporting period. The payments highlighted in your inquiry were reported using the date of disbursement rather than the date that the expense was incurred. Therefore, we have amended the report to show the date the expense was incurred. In preparing this amendment, we identified a few entries, a small portion of which the expense was incurred during the pre-election reporting period. Therefore, to ensure complete accuracy, we have amended the Pre-General Report to add expenses totaling \$2,199.84 that were incurred prior to October 15, 2015. These were not originally included in the Pre-general report because we were not aware of the amounts prior to the filing of the Pre-General Report. Additionally, certain amounts that we have determined were incurred after the election have been moved to Line 21b, Operating Expenses. In amending the reports, we used the format recommended on page 62 of the Campaign Finance Guide, reporting both the dates the in-kind contributions were incurred and the dates of disbursement as a Memo Entry.

If you have additional questions please contact Dave Thack at (202) 675-2395.

Sincerely,

Debbie Sease
Sierra Club Political Committee
